



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WESTBORO SANITARY DISTRICT WATER SYSTEM

Principal Office: P.O. BOX 42
WESTBORO, WI 54490

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WESTBORO SANITARY DISTRICT WATER SYSTEM**Utility Address:** P.O. BOX 42
WESTBORO, WI 54490**When was utility organized?** 1/1/1987**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JULIE SCOTT**Title:** BUSINESS MANAGER**Office Address:**P.O. BOX 42
WESTBORO, WI 54490**Telephone:** (715) 427 - 3566**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MICHAEL L FOTH**Title:** MANAGER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP101 W 29TH STREET
P.O. BOX 840
MARSHFIELD, WI 54449**Telephone:** (715) 387 - 1131 EXT 225**Fax Number:** (715) 384 - 3463**E-mail Address:** mfoth@habco.com

President, chairman, or head of utility commission/board or committee:

Name: E R GUMZ**Title:** PRESIDENT**Office Address:**P.O. BOX 42
WESTBORO, WI 54490**Telephone:** (715) 427 - 3566**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO**Date of most recent audit report:** 3/29/2001**Period covered by most recent audit:** DECEMBER 31, 2001

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JOHN CHAJNACKI**Title:** OPERATOR**Office Address:**P.O. BOX 42
WESTBORO, WI 54490**Telephone:** (715) 427 - 3566**Fax Number:** () - **E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:E. R. GUMZ, BOARD PRESIDENT
RICHARD HINTZ`
DUANE SCOTT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	26,731	28,301	1
Operating Expenses:			
Operation and Maintenance Expense (401)	18,479	19,142	2
Depreciation Expense (403)	9,619	9,614	3
Amortization Expense (404)	0	0	4
Taxes (408)	718	685	5
Total Operating Expenses	28,816	29,441	
Net Operating Income	(2,085)	(1,140)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(2,085)	(1,140)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,137	2,221	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,137	2,221	
Total Income	(948)	1,081	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(948)	1,081	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,572	6,664	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	6,572	6,664	
Net Income	(7,520)	(5,583)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(93,062)	(86,300)	19
Balance Transferred from Income (433)	(7,520)	(5,583)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	89	1,179	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(100,671)	(93,062)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	1,137	4
Total (Acct. 419):	1,137	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	89	10
Total (Acct. 436)--Debit:	89	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	26,731	0	0	0	26,731	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	26,731	0	0	0	26,731	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	645,041	644,405	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	129,711	120,242	2
Net Utility Plant	515,330	524,163	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	69,343	69,286	7
Total Other Property and Investments	69,343	69,286	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	4,537	3,293	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,862	10,539	11
Other Accounts Receivable (143)	1,178	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,581	4,317	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	1,428	1,381	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	18,586	19,530	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	603,259	612,979	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	65,573	65,484	22
Unappropriated Earned Surplus (216)	(100,671)	(93,062)	23
Total Proprietary Capital	(35,098)	(27,578)	
LONG-TERM DEBT			
Bonds (221)	111,600	113,200	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	111,600	113,200	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	861	1,987	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	279	321	31
Interest Accrued (237)	2,170	2,202	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	3,310	4,510	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	523,447	522,847	38
Total Liabilities and Other Credits	603,259	612,979	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	645,041	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	645,041	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	129,711	0	0	0	9
Total Accumulated Provision	129,711	0	0	0	
Net Utility Plant	515,330	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	120,242				120,242	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	9,619				9,619	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	9,619	0	0	0	9,619	13
Debits during year						14
Book cost of plant retired	150				150	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	150	0	0	0	150	19
Balance End of Year	129,711	0	0	0	129,711	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.50%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
FmHA Water System Revenue Bond	12/31/1987	03/01/2027	5.88%	111,600	1
Total Bonds (Account 221):				111,600	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	321	1
Accruals:		
Charged water department expense	686	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	686	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	728	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	728	
Balance end of year	279	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
FmHA Revenue Bond	2,202	6,572	6,604	2,170	1
Subtotal	2,202	6,572	6,604	2,170	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,202	6,572	6,604	2,170	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	522,847	0	0	0	0	522,847	1
Add credits during year:							
For Services	600					600	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	523,447	0	0	0	0	523,447	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL FUNDS	69,343	3
Total (Acct. 125):	69,343	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,862	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	5,862	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	1,178	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	1,178	
Receivables from Municipality (145):		
AMOUNTS PLACED ON TAX ROLL	5,581	12
Total (Acct. 145):	5,581	
Prepayments (165):		
PREPAYMENTS	1,428	13
Total (Acct. 165):	1,428	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	644,723	0	0	0	644,723	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	124,976	0	0	0	124,976	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	523,147	0	0	0	523,147	6
Other (specify):					0	7
Average Net Rate Base	(3,400)	0	0	0	(3,400)	
Net Operating Income	(2,085)	0	0	0	(2,085)	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	65,528	2
Unappropriated Earned Surplus	(96,866)	3
Other (Specify):		4
Total Average Proprietary Capital	(31,338)	
Net Income		
Net Income	(7,520)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

To the Board of Directors
Westboro Sanitary District

We have compiled the balance sheets of the Westboro Sanitary District-Water Department as of December 31, 2001 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form in accordance with standards established by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly; do not express an opinion or any other form of assurance on them.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Service Commission of Wisconsin. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Marshfield, Wisconsin
March 29, 2002

Balance Sheet End-of-Year Account Balances (Page F-18)

2nd Version - Revised 8/01/02

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

refiled report in August and adjusted some items. Still report all flushing hydrants, 0 kwh and unexplaine 46% water loss. Write again on these issues in 2002. They also need to reconcile services to meters units.

1/30/03 ele

Ms. Julie Scott, Business Manager
Westboro Sanitary District Water System
P.O. Box 42
Westboro, WI 54490-0042

2001 Analytical Review DWCCA-6385-PJL

Dear Ms. Scott:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

1. With reference to pages F-7 and W-1, please state why depreciation expense was not recorded in 2001.
2. During our review we noted the following discrepancies; please provide an explanation for each of them.
 - A) One meter reported as added during the year in column (c) of page W-17 but no dollars reported added to Account 346 on page W-8.
 - B) Five meters reported as retired during the year in column (d) of page W-17 but no dollars reported retired from Account 346 on page W-8.
 - C) One service reported added during the year in column (d) of page W-16 but no dollars reported added to Account 345 on page W-8.
3. Please explain why there are footnotes "Need additional information" on page W-16 and W-17 as well as the footnote "need explanation" on page W-10, but the information and explanation are not provided.
4. Please provide the Total kWh used for pumping for the year, line 28 of the Pumping and Purchased Water Statistics schedule on page W-10 and follow this procedure in the future.
5. Please provide the cause of maximum, line 25 of the Pumping and Purchased Water Statistics schedule on page W-10 and follow this procedure in the future.
6. Please explain the entry of (846) to Account 650, Repairs of Water Plant on page W-5.
7. In item number 6 of our letter dated November 20, 2001, concerning our review of the utility's 2000 annual report we questioned the fact that all of the hydrants on page W-18 were reported as flushing hydrants. The response from Adam Waldera dated December 4th indicated that the hydrants

FINANCIAL SECTION FOOTNOTES

would be properly reported as fire hydrants in the future. Please explain why the hydrants are again all reported as flushing hydrants in the 2001 annual report.

8. Please explain why there are no dollars reported in Account 686, Employees Pensions and Benefits on page W-5.

9. During our review, we noted 82 Services reported in use on the Water Services schedule, but only 65 customers are reported on page W-2. Please explain why there are significantly more services than customers.

10. The last five years shows your unaccounted water losses have ranged from 30 percent to 46 percent, with this highest figure being in the most recent annual report. We have received some response from your utility about actions or plans of actions to be taken concerning lost water. Whatever has been done or hasn't been done, it appears the problem is getting worse instead of better.

To keep it simple, there still must be some combination of these two problems, the accounting of water (meter accuracy, estimates of other usage), and/or actual leakage of water. Your utility reported that you received help from Rural Water (RW) personnel about confirming that the correct number for gallons was being recorded at the wells. Have the correct numbers been recorded since last year? Does the first half of this year show significantly differently numbers?

You reported owning leak detection equipment and that a few locations were checked but no leaks were found. Have you begun or continued quarterly leak detection efforts? Have Westboro staff received training on this equipment? If RW has not been consulted regarding this equipment, can you ask for their help with this also? We understand that they routinely lend such equipment and instruction regarding the use of it. With growing concern we are compelled to repeat these questions. Are all meters, customer and well supplies recording volumes accurately? Is Westboro current with the required meter testing program? Are all efforts being made to detect and repair leaks? With losses approaching half of what is pumped there can be more consequences than the economics of an efficiently run utility, which is important enough. Even more serious is the problem of contamination potential with a leaking system. We will continue to monitor this issue and we will continue requesting that your utility apply all needed resources toward reducing unaccounted water.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

FINANCIAL SECTION FOOTNOTES

~~response, you can consider the review closed.~~

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\638

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	26,731	1
Total Sales of Water	26,731	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	0	
Total Operating Revenues	26,731	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	7,380	5
General Operating Expenses (680-690)	11,099	6
Total Operation and Maintenance Expenses	18,479	
Other Operating Expenses		
Depreciation Expense (403)	9,619	7
Amortization Expense (404)		8
Taxes (408)	718	9
Total Other Operating Expenses	10,337	
Total Operating Expenses	28,816	
NET OPERATING INCOME	(2,085)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	58	1,898	20,144	4
Commercial	5	202	1,811	5
Industrial	2	11	403	6
Total Metered Sales to General Customers (461)	65	2,111	22,358	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		3,799	8
Other Sales to Public Authorities (464)	3	8	574	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	69	2,119	26,731	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	3,799	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	<u>3,799</u>	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	<u>0</u>	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	<u>0</u>	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	<u>0</u>	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	3,852	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,145	3
Chemicals (630)		4
Supplies and Expenses (640)	383	5
Repairs of Water Plant (650)	0	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	7,380	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,100	8
Office Supplies and Expenses (681)	1,262	9
Outside Services Employed (682)	2,900	10
Insurance Expense (684)	1,837	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	11,099	
Total Operation and Maintenance Expenses	18,479	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		686	3
PSC Remainder Assessment		32	4
Other (specify): NONE			5
Total tax expense		718	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	3,663		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	6,311		3
Total Intangible Plant	9,974	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,456		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	20,930		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	24,386	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	73,550		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	91,950		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	165,500	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,912		23
Total Water Treatment Plant	6,912	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			3,663	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			6,311	3
Total Intangible Plant	0	0	9,974	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,456	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			20,930	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	24,386	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			73,550	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			91,950	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	165,500	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,912	23
Total Water Treatment Plant	0	0	6,912	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	229,630		27
Fire Mains (344)	0		28
Services (345)	54,420	600	29
Meters (346)	6,400	186	30
Hydrants (348)	21,700		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	312,150	786	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	594		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	124,889		38
Other Tangible Property (390)	0		39
Total General Plant	125,483	0	
Total utility plant in service directly assignable	644,405	786	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	644,405	786	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			229,630 27
Fire Mains (344)			0 28
Services (345)			55,020 29
Meters (346)	150		6,436 30
Hydrants (348)			21,700 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	150	0	312,786
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			594 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			124,889 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	125,483
Total utility plant in service directly assignable	150	0	645,041
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	150	0	645,041

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			349	349	1
February			302	302	2
March			356	356	3
April			353	353	4
May			369	369	5
June			380	380	6
July			395	395	7
August			329	329	8
September			329	329	9
October			316	316	10
November			357	357	11
December			384	384	12
Total annual pumpage	0	0	4,219	4,219	
Less: Water sold				2,119	13
Volume pumped but not sold				2,100	14
Volume sold as a percent of volume pumped				50%	15
Volume used for water production, water quality and system maintenance				142	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				142	19
Volume pumped but unaccounted for				1,958	20
Percent of water lost				46%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss: *****need explanation					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				20	23
Date of maximum: 12/9/2001					24
Cause of maximum: NA					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				9	26
Date of minimum: 6/3/2001					27
Total KWH used for pumping for the year				0	28
If water is purchased:Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WESTBORO	Well #1	84	8	12,470	Yes	1
WESTBORO	Well #2	73	8	1,320	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2		1
Location	WESTBORO	WESTBORO		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	FAIRBANK MORSE	FAIRBANK MORSE		5
Year Installed	1988	1988		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	340	42		8
Pump Motor or Standby Engine Mfr	US MOTOR	FRANKLIN		10
Year Installed	1988	1988		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	15	5		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
Year constructed	1988	1988	5
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	6
Elevation difference in feet (See Headnote 3.)	99	99	7
Total capacity in gallons (actual)	3,000	1,500	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9000	0.9000	13
Is a corrosion control chemical used (yes, no)?	N	N	14
Is water fluoridated (yes, no)?	Y	Y	15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	12,378	0	0	0	12,378
Total Within Municipality			12,378	0	0	0	12,378
Total Utility			12,378	0	0	0	12,378

1

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	79	1	0	0	80		1
M	2.000	2	0	0	0	2		2
Total Utility		81	1	0	0	82	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	82	0	5	0	77	5	1
1.000	0	1			1		2
2.000	2	0	0	0	2	0	3
3.000	1	0	0	0	1	0	4
Total:	85	1	5	0	81	5	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	57	5	2	3	0	10	77	1
1.000	1						1	2
2.000	0	0	0	1	0	1	2	3
3.000	0	0	0	0	0	1	1	4
Total:	58	5	2	4	0	12	81	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	0				0	2
Total Fire Hydrants	0	0	0	0	0	
Flushing Hydrants						
	15				15	3
Total Flushing Hydrants	15	0	0	0	15	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 15

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account # 620-Total electric bill.

Water Services (Page W-16)

Account # 345 - See A/C # 271

Services in use vs meters in use - The Utility will inventory and resolve in 2002.
